App F IX 4

Previous References

1929-30 (Nil.)

File No 365-29

Serial Nos. 142

Later References

General and Revenue Secretariat

Serial Nos 2

Part B for Aug 30

SUBJECT

Printed Receipts books for Municipal Collectors etc

8(2) To the Comptroller
The Accountant
The Supdt Govt Hs
No 1266-75-B/13-8-30

Directs that the printed receipts books for municipal Collectors etc be supplied to the Comptroller for distribution for the Secretariat Municipal Council.

8/9.

Serial No	
1	From the Comptroller No Cash no Q85/CAD dy 17 5 30 submitting proposals for stocking and supplying from his office, the receipt books required by me Councils with a view to prevent fraud and to ensure better accounting and audit of municipal receipts
	1 The Comptroller proposes that in view of the provisions of rule 37 of the me account Manual not being observed by the municipal Councils, the receipt books relating to Collection of ponud, octroi, house and other tax and miscellaneous receipts of me Councils may be stocked in his office and issued to me Cls in limited numbers there would be no objection to the procedure as the Comptroller considers that more efficient accounting and auditing of receipts would be secured by the change Moreover the forms
A	are supplied at Govt Cost
	2) The only draw back in the proposed arrangement is stated to be the additional work thrown on the Comptroller's office which necessitate the entertainment of an extra hand @ Rs the Cost on account of the extra hand will have to be borne from the

WD 01966—GPB—25,000—20-4 29

Serial No

365

State Funds and as it is stated that the extra Col- will be compensated by the efficient accounting of receipts, the Financial Secretariat may be consulted,

MB 31/5 AD

3 [illegible]

4 For favour of remarks

WB 6/6/30

5273/31

RC 1673

AD 11/6/30

Fit by with Compts

RG 10/6/30

5 The financial returns of the annual transactions may perhaps afford some guidance to whether the suggestion of the Comptroller may be approved to finally to admit of the increased Expenditure entailed by the addl charge on account of the Clerk whether if it is considered that such clerks improve the collection of local funds, a small percentage should not be added to the costs of the forms to the Municipality to cover this additional charge is also worth consideration

RG 6/6/30

6 Under what authority are the receipt forms printed at Govt cost and supplied the municipal councils Why should not the expenditure be recovered from them?

L 18/6/30

7 The forms & registers are supplied free of cost to the Local Bodies as per Govt No 10120-32 and 411-06-35 of 21 [illegible] 1913

15 [illegible]

1 6 30

[illegible] 7 30

[illegible] GPS—30,000—20-4-29

Serial No.

5733

X 4977

To ... for kindly ... the order required by the Hd Secy

9 Please put up a copy of the recent order on the revised working of the Govt Press

10 Does it contemplate the continuance of the printing work of the Municipalities in the Govt Press?

7730

11 Please see flag S for the order required

12 Reports Budget Estimates etc of the Boards & Local Bodies (vide item 9 of para 12 of the report of the committee) should hereafter be got printed in Private Presses

13 Hd Secy

14 To Govt Secy with compliments

— A

The question of continuance of the above arrangement by the Local Bodies concerned will be considered

11/7/30

Govt Secy

Govt Secy

8803 11/7/30

Govt Press Order Separately 22/7

731 15/7

1365 24/7

The point referred by the Hd Secy vide A above will be separately dealt with as suggested by him But the point for orders in this file viz the change in the procedure for the proper accounting of receipts & charges in the Municipalities etc. Where the Comptroller has given certain suggestions The Hd Secy's observations will be sought on those suggestions

15/7/30

Govt Secy

WD GPB—30 000—20-4-29

General and Revenue Secretariat — File No 3 6 5 5 7 3 3 of 1929

Serial No	
2311	I am agreeable to the suggestion. 25/7/30 Gen Secy) The Member 30/7/30 Secy 31/7/30 Secy 3/7 1.8 1.8.30 Dft Draft enclosed. After issue of the order asked for by 2820 to be taken on para 14 supra Dft for approval 2nd Member) 5.8.30 Secy To Issue 5.8.30
2	G O No 2 1266-75 Dt 13.8.30 Directs that the Receipt Books be supplied to the Comptroller & Auditor General to cover expenditure

OFFICE OF THE B C MEM O COUN IL 31 JULY 1930 No. 94

OFFICE OF THE SECO ME O C IL 5 AUG 1930 1090

Note—Contn Sheet

WD 02528 7000 10-000 22 4 30

File No of 192

General and Revenue Secretariat

Serial No	

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No _____
LAD.885

Bangalore, dated 17th May *1930*

From
S SHAMANNA Esq BA
Comptroller to the Goverrment of
His Highness the Maharaja of Mysore
Bangalore

To

R Ranga Rao Esq., B A , B L ,
Secretary to the Government of Mysore,
General Department, Bangalore

Sir,

I have the honor to state that at present the receipt books relating to collection of Pound, Octroi Mohatarfa Revenue and other Miscellaneous Receipts of the Municipality are printed and supplied by the Superintendent, Government Press, to each Municipality direct on indents received by him annually

2 Rule 377 of the Municipal Manual prescribes the procedure to be adopted for the proper accounting of these receipt books by each Municipality Under this rule the receipt books should on receipt be counted, numbered and entered in the Stock Book of forms Each receipt book should at the same time be serially numbered, page and a certificate of the number of pages each book contains should be furnished in each book and signed The balance of books on hand should be verified annually by an officer appointed by the Council on this behalf and verified with the Book Balance.

3 This is a wholesome rule which if strictly observed, will prevent the misuse of the receipt book and consequently perpetratin of fraud and loss of revenue But in practice, it is seen that the requirements of this rule are not all complied with A proper account of the receipt and disposal of the receipt books is not maintained in most cases The books are not serially numbered. The pages are numbered in several cases before each book is issued, the certificate as to the number of pages contained therein is sometimes given at the time of issue or it is furnished just before audit to avoid an audit objection and in some cases not given at al

There

4 There have been instances wherein more than one receipt book was in use by the collectors at the same time, misusing one of the books and not bringing into account moneys collected by issuing receipts therein It is only in the case of Mohatarfa Revenue wherein a regular demand register is kept that it is possible to find out whether all moneys receivable have been received and accounted for In the case of pound and octroi revenue where the Demand is not fixed and the demand is the amount actually brought to account, it is not possible to find out easily if any amounts are collected by issuing receipts from books not actually in use and thus not brought to account

5 It would ensure correct accounting and use of receipt books ~~badly~~ and prevent incidental loss of revenue if the marginally noted forms are printed machine numbered, kept in stock in this office and issued to ~~offices~~ Municipalities on indents in limited numbers. The only draw back in this arrangement is that it would throw extra work on this office for which the entertainment of an extra hand would be necessary Personally I think this extra labour and cost is worth incurring and it will be compensated by the more efficient accounting and auditing of receipts

Vide separate note attached

6 In these circumstances I suggest this procedure for the consideration and orders of Government

I have the honor to be,
Sir,
Your most obedient servant,

Comptroller

with Books to be Stocked and Supplied

No of Form	Nature of Form
28	Octroi Receipt.
63	Receipt for Impounded Cattle
64	Pound Release Pass and Receipt
16 B	House Tax Receipt.
17 B	Profession Tax Receipt.
20	Receipt for Other Taxes

ML 320-29-1 ML 320-29-R

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Comptroller's Office, Bangalore,

No 87/GAD *Dated the* 26th July 1930

R Ranga Rao Esq , B A , B L ,
Secretary to the Government of Mysore,
General Departments, Bangalore

£ 515

Sir,

I have the honor to invite kind reference to my letter No 885/GAD dated 16th May 1930 in the matter of stocking in this office the several kinds of receipt books required by the Municipalities and issuing to them on indents and to request that the orders of Government on my proposal may be obtained at an early date and communicated

I have the honor to be,
Sir,
Your most obedient servant,

V Ramanna
Comptroller

29/7/30
134 mr B R
CV
28/7/30

G.R.S. Add F VI G 2]

R S III—31

Routine Notes.

[To be used only for notes requisitions etc not intended for permanent record.]

The connected free lamp
[illegible] Gen
base on sheet 6 [illegible] on 28/3/31

[illegible]
31/3/31

One free lamp post to be
moved so as any boards
may be mounted

[illegible]
31/3/31

[illegible]
7/4/31

N.B—Should routine notes be written on small slips the notes must be copied or pasted on this form

GRS III—3]

Poutine Notes

[To be used only for notes requisitions etc not inten led for pe rm anent reco d]

1 —Should routine o es be written on sm ll slips the notes must be copied or slips pasted on this form

G R S App F VI G 2]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *192*

Date of issue 13/8

Signed by Jus U S Sastri

in view of

May this be

i Printed?

ii treated as a standing order ?

iii published in the Ga ette English Part ?

iv translated ?

v placed at the disposal of the press ?

vi publisl ed in the Ga ette I annada Part ?

Sec Rec C 365

File No ~~320~~ 29

Serial No 2

Proceedings of the Government of His Highness the Maharaja of Mysore

Read– Letter no 885 dt 2 dt 17 8 30 from the Comptroller to Govt, reporting that the several mucca not properly observing the provisions of rule 377 of the Mal Manual about the supply and accounting of the Receipt Books relating to the collection of pounds, octroi, house tax and other items of revenue of the Mal councils and ~~municipalities~~ it is desirable to stock the Receipt Books in the, offices and issue them

~~Order Thereon~~ No

to the enclosures as indents
limited numbers and
adding that an extra
in his
hand Lance be necessary
for attendance to the addi
tional work involved; the
incidental extra cost may
compensated by more efficient
accountancy & audit
of receipts

Order no L1266-75 dy 13/8/30

The employees
proposal is approved.
The Supply & Purchasing Officer is
requested to supply the Printed
Receipt Books to the Comptroller
in future. The Comptroller
will issue necessary instructions
to the several Districts for their
Supply & proper accountancy
These Receipt Books
proposals may be dealt with
for the additional hand
suggested to above

List of enclosure

Copied by

Examined by

by the Comptr

WD 079—GPB—8000—10 10 29

To the Comptroller
& Organiser
the Supply & P
Comm 1-9-30

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Read —

Letter No 885 LAD dated 17th May 1930, from the Comptroller to Government reporting that in view of the several Municipal Councils not properly observing the provisions of rule 377 of the Municipal Manual about the supply and accounting of the Receipts Books relating to the collection of pounds, Octroi, house tax and other items of revenue of the Municipal Councils it is desirable to stock the Receipt Books in his office and issue them to the Municipal Councils on indents in limited numbers and adding that an extra hand in his office will be necessary for attending to the additional work involved, the incidental extra cost being compensated by more efficient --- accounting and auditing of receipts

ORDER NO L 1266-75/Mul 365-29-2J

Dated Bangalore the 13th August 1930.

The Comptroller's proposal is approved The Superintendent Government Printing is requested to supply the required number of Printed Receipt Books to the Comptroller in future The Comptroller will issue necessary instructions to the several Municipalities for the supply and proper accounting of the Receipt Books Separate proposals may be sent up by the Comptroller for the entertainment of the additional hand referred to above.

V Subrahmanyasastri

for General Secretary to Government.

To

The Comptroller to the Government of Mysore
" Deputy Commissioners of Districts
" Superintendent, Government Printing Bangalore

K.M R 13.
7/8.

S O

Government of his highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

G O No L 1266 75—Ml 365 29 2 dated 13th August 1930

Printed Receipt Books for Municipal Collections etc

Directs that —— be supplied to the Comptroller for distribution to the several Municipal Councils etc

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READ—

Letter No 885 L A D dated 17th May 1930 from the Comptroller to Government reporting that in view of the several Municipal Councils not properly observing the provisions of Rule 377 of the Municipal Manual about the supply and accounting of the Receipt Books relating to the collection of Pounds Octroi House tax and other item of revenue of the Municipal Councils it is desirable to stock the Receipt Books in his office and issue them to the Municipal Councils on indents in limited numbers and adding that an extra hand in his Office will be necessary for attending to the additional work involved the incidental extra cost being compensated by more efficient accounting and auditing of receipts

ORDER No L 1266 75—Ml 365 29 2 DATED 13TH AUGUST 1930

The Comptroller's proposal is approved The Superintendent Government Printing is requested to supply the required number of printed Receipt Books to the Comptroller in future The Comptroller will issue necessary instructions to the several Municipalities for the supply and proper accounting of the Receipt Books Separate proposals may be sent up by the Comptroller for the entertainment of the additional hand referred to above

R RANGA RAO
General Secretary to Government

To—The Comptroller to the Government of Mysore
The Deputy Commissioners of Districts
The Superintendent Government Printing Bangalore

Exd —C K

W D 899 —GPB—52 20 8 30